

## CHECKLIST FOR REVIEW OF IPA MONITORING

OIG UNDER REVIEW \_\_\_\_\_

NAME OF AUDIT \_\_\_\_\_

NAME

DATE

REVIEWER(S) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Instructions**      This checklist should be used if the review team selects an audit that was performed by an IPA under contract to the OIG. The first two columns are used to indicate if the OIG has policies and procedures relative to the areas indicated. The columns under "Completed" are used to indicate if the OIG performed the indicated procedures for the audit being reviewed. These columns should be completed even if the OIG's policies or procedures do not cover the area.

## CHECKLIST FOR REVIEW OF IPA MONITORING

Through interview of appropriate personnel and review of policies and procedures, and review of contract and monitoring files determine the following:

1. Does the agency have policies and procedures for assuring the quality of the work of IPAs under contract?
2. Do the policies and procedures include the following:
  - a. Prior to selection of the firm:
    - (1) Reviewing the firm's and proposed staff qualifications?
    - (2) Requesting and reviewing a copy of the auditor's latest peer review report?
    - (3) Reviewing the firm's independence?
  - b. Required contract provisions:
    - (1) Audit scope and objectives?
    - (2) That the audit be conducted in accordance with GAS and any other statutory, regulatory or OMB requirements governing the audit?
    - (3) Establishment of milestones for completion of the audit (or major portions) and the submission of audit deliverables?
    - (4) Provision for the review of the deliverables and audit working papers by the OIG?
  - c. During the performance of the audit:
    - (1) Meeting with the firm to discuss audit objectives and approach?

Policies and Procedures?		Completed?		Remarks and Findings
Yes	No	Yes	No	

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	Policies and Procedures?		Completed?		Remarks and Findings
	Yes	No	Yes	No	
(2) OIG participation in the entrance conference?					
(3) Periodic review of progress and discussion of problems encountered, need for revising milestones and significant audit results?					
d. After completion of the audit (may also be performed in whole or in part on an on-going basis during audit):					
(1) Review of the report(s) for conformance with GAS and other applicable requirements?					
(2) Review of the working papers for conformance with GAS and other applicable requirements?					